



Trustees' Financial Summary

FY2015-16

Submit ID: 0657-14795269

36 Phillips County

0657 Saco H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Mandy Sunford **Phone #:** (406) 527-3531

(Signature)

(Date)

Chair, Board of Trustees: Donni Linn

(Signature)

(Date)

County Superintendant Vivian Taylor

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
014	LGST	LOCAL		
074	JOYE PEWONKA SCHOLARSHIP	LOCAL		
076	KOBER SCHOLARSHIP	LOCAL		
079	StILES, IVERSON, SUDBRACK, SCHOLARSHIP	LOCAL		
155	CARL PERKINS (2014-15)	LOCAL		
157	State VO-ED 2015-16 BPA	STATE		
158	State VO-ED 2015-16 TSA	STATE		
159	CARL PERKINS 2015-16	LOCAL		
402	HS REAP 2015-16 FUNDING	FEDERAL	S358a141212	84.358A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	56,383.77	89,667.57	157,741.60	
02	Taxes Receivable - Real and Personal (120-149)	2,336.29	309.39	0.37	
03	Taxes Receivable - Protested (150-159)	1,153.96	244.72		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	59,874.02	90,221.68	157,741.97	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,440.25	554.11	0.37	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	56,433.77	89,667.57	157,741.60	
52	TOTAL FUND BALANCE/EQUITY	56,433.77	89,667.57	157,741.60	
53	TOTAL LIABILITIES AND FUND BALANCE	59,874.02	90,221.68	157,741.97	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		39,804.24	322,150.63	13,982.83
02	Taxes Receivable - Real and Personal (120-149)				0.01
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,549.91	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		39,804.24	328,700.54	13,982.84
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				0.01
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			0.30	
48	Fund Balance for Budget		39,804.24	328,700.24	13,982.83
52	TOTAL FUND BALANCE/EQUITY		39,804.24	328,700.54	13,982.83
53	TOTAL LIABILITIES AND FUND BALANCE		39,804.24	328,700.54	13,982.84

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,292.62			2,807.45
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,649.93			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,942.55			2,807.45
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	305.37			
48	Fund Balance for Budget	3,637.18			2,807.45
52	TOTAL FUND BALANCE/EQUITY	3,942.55			2,807.45
53	TOTAL LIABILITIES AND FUND BALANCE	3,942.55			2,807.45

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	61,460.95	686,580.57		
02	Taxes Receivable - Real and Personal (120-149)	0.11			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	61,461.06	686,580.57		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	0.11			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	61,460.95	686,580.57		
52	TOTAL FUND BALANCE/EQUITY	61,460.95	686,580.57		
53	TOTAL LIABILITIES AND FUND BALANCE	61,461.06	686,580.57		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	136,530.91			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	136,530.91			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	136,530.91			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	136,530.91			
53	TOTAL LIABILITIES AND FUND BALANCE	136,530.91			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			40,832.73	7,664.46
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			40,832.73	7,664.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			40,832.73	7,664.46
52	TOTAL FUND BALANCE/EQUITY			40,832.73	7,664.46
53	TOTAL LIABILITIES AND FUND BALANCE			40,832.73	7,664.46



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	80,877.87	96,436.54
1112	District Levy - Personal Property	2,866.50	1,170.06
1113	District Levy - Heavy Motor Vehicles	10.60	5.99
1114	District Levy - Pers Prop/Mobile Homes	189.21	247.28
1190	Penalties and Interest on Taxes	71.40	125.08
1900	Other Revenue from Local Sources	0.00	46.93
3110	Direct State Aid	189,405.08	186,099.96
3111	Quality Educator	16,700.58	18,522.35
3112	At Risk Student	732.29	695.55
3113	Indian Education For All	408.00	354.96
3114	American Indian Achievement Gap	0.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	8,111.67	9,182.66
3116	Data For Achievement	300.00	340.00
3118	Natural Resource Development	1,349.73	2,089.27
3444	State School Block Grant	65,364.41	65,364.41
3445	State Combined Fund School Block Grant	6,176.11	6,176.11
3446	SB96 Block Grant Reimbursement	1,588.88	0.00
3460	Montana Oil and Gas Tax	139,722.70	110,891.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		513,875.03	497,953.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	150,855.92	127,819.18
		2XX	Personal Services - Employee Benefits	28,112.43	20,909.90
		3XX	Purchased Professional and Technical Services	2,787.37	133.82
		5XX	Other Purchased Services	0.00	208.35
		6XX	Supplies and Materials	11,872.56	2,398.64
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	13,259.59	7,638.45
		2XX	Personal Services - Employee Benefits	2,646.24	1,471.23
		6XX	Supplies and Materials	316.27	192.29
	221X Improvement of Instruction Services				
		5XX	Other Purchased Services	658.19	105.88
		8XX	Other Expenditures	30.00	25.00
	222X Educational Media Services				
		3XX	Purchased Professional and Technical Services	90.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	482.55	188.53
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	25,797.87	42,537.92
			2XX Personal Services - Employee Benefits	3,562.14	13,965.89
			3XX Purchased Professional and Technical Services	12,578.45	2,828.89
			5XX Other Purchased Services	7,378.47	3,757.76
			6XX Supplies and Materials	1,320.20	1,070.02
			810 Dues and Fees	238.50	162.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	29,925.61	34,522.82
			2XX Personal Services - Employee Benefits	6,655.86	5,960.89
			3XX Purchased Professional and Technical Services	2,442.93	462.50
			5XX Other Purchased Services	1,135.67	1,330.70
			6XX Supplies and Materials	1,140.12	1,054.74
			810 Dues and Fees	0.00	75.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	30,436.42	34,569.98
			2XX Personal Services - Employee Benefits	12,264.88	12,315.35
			3XX Purchased Professional and Technical Services	367.56	2,414.88
			4XX Purchased Property Services	21,672.59	20,154.39
			5XX Other Purchased Services	1,661.59	0.00
			6XX Supplies and Materials	3,555.39	10,764.41
			810 Dues and Fees	317.00	35.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,728.37	18,925.56
			2XX Personal Services - Employee Benefits	94.97	59.90
			6XX Supplies and Materials	244.44	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	267.96	282.74
	316 Data For Achievement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	300.00	340.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	69.60	108.33
			4XX Purchased Property Services	133.26	279.41
			6XX Supplies and Materials	1,673.29	2,959.88
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,272.80	3,477.45
			2XX Personal Services - Employee Benefits	1,076.72	242.60



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	3,714.92	366.35
			6XX Supplies and Materials	1,135.49	326.06
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	4,687.34	2,828.44
			2XX Personal Services - Employee Benefits	453.86	225.40
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	19,499.75	12,361.00
			2XX Personal Services - Employee Benefits	1,885.87	1,291.66
			3XX Purchased Professional and Technical Services	40.00	0.00
			5XX Other Purchased Services	2,603.44	1,136.56
			6XX Supplies and Materials	6,016.51	4,484.55
			810 Dues and Fees	3,230.00	0.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	13,003.01	16,622.66
			2XX Personal Services - Employee Benefits	8,580.64	5,909.45
			3XX Purchased Professional and Technical Services	127.25	0.00
			5XX Other Purchased Services	33.32	513.96
			6XX Supplies and Materials	6,570.28	2,888.47
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	49,897.48	49,903.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				529,902.94	474,609.05

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					34,213.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					497,953.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					474,609.05 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	1,124.60	(4b)	-1,124.60
					-1,124.60 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,433.77 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	33,185.49	12,429.56
	1112 District Levy - Personal Property	1,064.60	174.97
	1113 District Levy - Heavy Motor Vehicles	4.39	0.76
	1114 District Levy - Pers Prop/Mobile Homes	51.02	52.51
	1190 Penalties and Interest on Taxes	17.47	26.58
	2220 County On-Schedule Trans Reimb	8,065.82	8,852.79
	3210 State On-Schedule Trans Reimb	8,065.82	6,628.32
	3444 State School Block Grant	2,345.26	2,345.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>52,799.87</u>	<u>30,510.75</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		10,059.15	6,282.65
		2XX Personal Services - Employee Benefits		1,408.88	1,868.10
	25XX Support Services - Business				
		1XX Personal Services - Salaries		835.51	1,127.54
		2XX Personal Services - Employee Benefits		0.00	2.74
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		832.83	681.88
		4XX Purchased Property Services		2,876.20	2,628.80
		6XX Supplies and Materials		0.00	107.63
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		9,940.58	11,068.94
		2XX Personal Services - Employee Benefits		4,664.43	5,431.68
		3XX Purchased Professional and Technical Services		422.69	1,586.18
		4XX Purchased Property Services		37.04	638.26
		5XX Other Purchased Services		1,100.04	0.00
		6XX Supplies and Materials		11,964.42	7,924.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>44,141.77</u>	<u>39,349.37</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					98,506.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,510.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,349.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					89,667.57	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	75,058.00	59,654.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>75,058.00</u>	<u>59,654.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	23,272.92	26,635.87
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	2,047.51	1,608.52
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,522.11	6,813.80
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	4,429.20	5,048.33
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,158.71	4,821.76
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,140.41	1,496.68
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,907.38	4,006.56
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	330.00	350.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	769.28	944.04
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	588.80	266.08
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,807.27	1,954.21
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	1,748.66	2,319.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>50,722.25</u>	<u>56,265.36</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					36,414.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,654.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					56,265.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,804.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
014	LGST	
	1510 Interest Earnings	1,185.36
155	CARL PERKINS (2014-15)	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	690.00
157	State VO-ED 2015-16 BPA	
	3900 State Career & Technical Ed Entitlement	1,734.00
158	State VO-ED 2015-16 TSA	
	3900 State Career & Technical Ed Entitlement	1,470.00
159	CARL PERKINS 2015-16	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,174.00
402	HS REAP 2015-16 FUNDING	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,670.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,923.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
157	State VO-ED 2015-16 BPA				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			5XX Other Purchased Services		1,734.00
			157 Subtotal		1,734.00
158	State VO-ED 2015-16 TSA				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		1,470.00
			158 Subtotal		1,470.00
159	CARL PERKINS 2015-16				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		239.84
			6XX Supplies and Materials		1,934.16
			159 Subtotal		2,174.00
402	HS REAP 2015-16 FUNDING				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		2,373.00
			5XX Other Purchased Services		675.29
			6XX Supplies and Materials		3,697.97



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		222X	Educational Media Services		
			3XX Purchased Professional and Technical Services		1,729.00
			6XX Supplies and Materials		195.04
			402 Subtotal		8,670.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					14,048.30

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					326,825.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,923.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,048.30 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.30	Less Last Year	0.00	(4b)	0.30
					0.30 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					328,700.54 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
014 LGST	1,185.36	0.00	1,185.36
155 CARL PERKINS (2014-15)	690.00	0.00	690.00
157 State VO-ED 2015-16 BPA	1,734.00	1,734.00	0.00
158 State VO-ED 2015-16 TSA	1,470.00	1,470.00	0.00
159 CARL PERKINS 2015-16	2,174.00	2,174.00	0.00
402 HS REAP 2015-16 FUNDING	8,670.00	8,670.30	-0.30
Total	15,923.36	14,048.30	1,875.06



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	600.00	0.00
	1982 Summer Session - Driver's Education Fees	1,050.00	600.00
	3260 State Driver's Education Reimbursement	1,924.90	1,049.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,574.90	1,649.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	397.50	1,867.50
			2XX Personal Services - Employee Benefits	0.00	10.39
			5XX Other Purchased Services	310.65	870.98
			810 Dues and Fees	35.00	45.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				743.15	2,793.87

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					4,781.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,649.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,793.87 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	305.37	Less Last Year	0.00	(4b)	305.37
					305.37 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,942.55 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	429.13	412.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>429.13</u>	<u>412.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	22,152.50	1,380.00
			6XX Supplies and Materials	582.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>22,734.80</u>	<u>1,380.00</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	62,428.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	412.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,380.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	61,460.95	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	3460 Montana Oil and Gas Tax	75,666.84	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>75,666.84</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	40,212.78
			2XX Personal Services - Employee Benefits	0.00	5,173.06
			3XX Purchased Professional and Technical Services	0.00	15,643.75
			6XX Supplies and Materials	2,550.00	0.00
			7XX Property and Equipment Acquisition	3,522.50	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	2,535.92
			2XX Personal Services - Employee Benefits	0.00	464.13
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	655.00
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	1,051.00	0.00
			6XX Supplies and Materials	107.35	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	6,258.50
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	3,180.50
			2XX Personal Services - Employee Benefits	0.00	245.65
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	1,925.00
			2XX Personal Services - Employee Benefits	0.00	243.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	40,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>47,230.85</u>	<u>76,537.29</u>



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					763,117.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					76,537.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					686,580.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	3,594.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>3,594.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	0.00	2,425.00
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	11,332.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,332.50	2,425.00	

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					135,361.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,594.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,425.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					136,530.91 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	59,941.21	44,062.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>59,941.21</u>	<u>44,062.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	62,811.47	39,700.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>62,811.47</u>	<u>39,700.84</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	36,471.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,062.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,700.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,832.73	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 85
PRC	Revenue	2015 Value	2016 Value	
076	KOBER SCHOLARSHIP			
	1900 Other Revenue from Local Sources	0.00	500.00	
	1920 Contributions/Donations from Private Sources	500.00	0.00	
079	StILES, IVERSON, SUDBRACK, SCHOLARSHIP			
	1900 Other Revenue from Local Sources	0.00	429.88	
	1920 Contributions/Donations from Private Sources	482.37	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>982.37</u>	<u>929.88</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85
PRC	Program	Function	Object	2015 Value	2016 Value
070					
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	95.57	0.00
074	JOYE PEWONKA SCHOLARSHIP				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	250.00	250.00
076	KOBER SCHOLARSHIP				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	499.99	0.00
079	StILES, IVERSON, SUDBRACK, SCHOLARSHIP				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,345.56</u>	<u>750.00</u>



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Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance					7,484.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					929.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					750.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,664.46	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	24,728.37	25,184.06
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	148,711.11	168,038.64
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	209.01	519.44
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	22,993.13	20,672.36
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,570.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,570.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	856.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,701.37
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,268.20
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	18,925.56	0.00	0.00	0.00	0.00
280	1XXX	2XX	59.90	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	282.74	0.00	0.00	0.00	0.00
Totals			19,268.20	0.00	0.00	0.00	0.00

19,268.20

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	14,588.15	0.00	0.00	0.00	14,588.15
Land Improvements	9,431.39	0.00	0.00	0.00	9,431.39
Buildings	1,739,790.33	0.00	0.00	0.00	1,739,790.33
Machinery and Equipment	557,097.38	0.00	0.00	0.00	557,097.38
Totals at Historical Cost	2,320,907.25	0.00	0.00	0.00	2,320,907.25
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,320,907.25	0.00	0.00	0.00	2,320,907.25

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	5,504.41	0.00	0.00
General Administration (23XX)	5,504.69	0.00	0.00
Operations and Maintenance (26XX)	22,132.71	0.00	0.00
Transportation (27XX)	4,875.29	0.00	0.00
Food Service (31XX)	312.00	0.00	0.00
Total Depreciation for FY2016	38,329.10	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	19,184.28	0.00	0.00	11,917.11	7,267.17	0.00	7,267.17
Other Post Employment Benefits	29,470.66	0.00	0.00	2,894.50	26,576.16	0.00	26,576.16
Total Governmental Activity							
Non-bond Long-Term Liabilities	48,654.94	0.00	0.00	14,811.61	33,843.33	0.00	33,843.33

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	87,422.92	0.00	1,427.86	85,995.06
Net Pension - TRS	256,488.40	17,110.80	0.00	273,599.20